

Examples of Recent Legislation Authorizing a More Heavily Weighted Sales Factor Apportionment Formula

Utah Legislature 2005 Through 2009 General Sessions

Year	Bill Number	Bill Highlights - Apportionment Formula	Fiscal Note On Bill ¹	Disposition of Bill
2005	H.B. 78	Allows a taxpayer a five-year non-revokable election to calculate the apportionment formula using a double-weighted sales factor. Took effect for taxable year 2006.	FY 2007: (\$7 million)	Enacted
2005	1st Sub S.B. 195	Contained the same apportionment formula provisions as H.B. 78. The bill also gradually lowered the state corporate income tax rate to zero.	FY 2007: (\$7 million)	Did not pass
2006	H.B. 53	Phased in over three taxable years, beginning with taxable year 2007, a single sales factor apportionment election, with limits on a taxpayer's ability to revoke the election.	FY 2007: (\$7.8 million) FY 2008: (\$16 million)	Did not pass
2008	S.B. 28	Phased in over three taxable years, beginning with taxable year 2009, a single sales factor apportionment election, with limits on a taxpayer's ability to revoke the election.	FY 2009: (\$5 million) FY 2010: (\$22 million)	Did not pass
2009	S.B. 59	Beginning with taxable year 2010, phased in a non-electable single sales factor apportionment formula.	FY 2010: (\$11 million) FY 2011: (\$12 million)	Did not pass

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1. The fiscal note estimate may also include the revenue effects of provisions in the legislation other than changes to the apportionment formula.